

3.106 The Treatment of Chattels

Purpose/Objectives

Based on court precedent and the *Valuation of Land Act 1978*, chattels including carpets, curtains and blinds are not fixtures and as such are not included in the gross rental value.

The *Valuation of Land Act 1978* section 4 defines “*improvements*” in relation to land as all works that are actually effected to land.

Legal Precedent

The principle applied in this Policy is based on precedent from the following cases:

1. Hellowell -v- Eastwood (1851) 6EX 295; 20LJ (EX) 154
2. Boyd -v- Shorock (1867) LR Eq 72
3. Holland -v- Hodgson (1872) LR 7CP 328

Useful Links

[Valuation of Land Act 1978](#) – section 4 (improvements)

Evaluation & Review

Custodian: Policy & Regulation, Valuation Services

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